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IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In re application of : **Confirmation No. 9061**
Koji HOSHINO et al. : Attorney Docket No. 2004_1424A
Serial No. 10/507,308 : Group Art Unit 1745
Filed September 10, 2004 : Examiner Jane J. Rhee
SOLID OXIDE FUEL CELL : **Mail Stop Amendment**

RESPONSE TO RESTRICTION REQUIREMENT

Commissioner for Patents
P.O. Box 1450
Alexandria, VA 22313-1450

THE COMMISSIONER IS AUTHORIZED
TO CHARGE ANY DEFICIENCY IN THE
FEE FOR THIS PAPER TO DEPOSIT
ACCOUNT NO. 23-0975.

Sir:

Responsive to the Office Action of October 19, 2006, constituting a restriction requirement between (I) claims 1-2 and (II) claims 3-6, Applicants hereby elect the subject matter of claims 1-2. This election is made while reserving Applicants' rights under 35 U.S.C. §121 to file a divisional application for the non-elected subject matter of claims 3-6.

Action on the merits is requested.

Respectfully submitted,

Koji HOSHINO et al.

By:

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